

**PULLMAN-MOSCOW REGIONAL AIRPORT**  
**Whitman County, Washington**  
**January 1, 1992 Through December 31, 1992**

---

**Schedule Of Findings**

---

1. Only Allowable Costs Should Be Charged To Federal Programs

The review of the Airport Improvement Project 08 disclosed a duplication of claims for project expenditures amounting to \$41,574. This project was funded by grants through the Washington State Department of Transportation Aeronautics Program and the Federal Aviation Administration Airport Improvement Project. Claims for reimbursement of the noted expenditures were submitted against both grants.

Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*, states in part:

. . . To (be) allowable under a grant program, costs must meet the following general criteria:

- f. Not be allocable to or included as a cost of any other federally financed program . . . .

Although the costs claimed were eligible for reimbursement under either grant, the airport did not have an overall control to prevent a duplicate claim. The costs related to the duplicate claim have been reported on the Schedule of Questioned Costs included in this report.

We recommend the airport charge only allowable costs to federal programs.